

### Exhibit A

Claim Number	Creditor Name	ACR Procedures	Claim Amount
161521	ACEVEDO RUIZ, ANA	Public Employee & Pension/Retiree	\$72,276.74
144676	ACEVEDO RUIZ, CARMEN N.	Public Employee & Pension/Retiree	\$77,046.11
163345	ALGARIN ROSADO, ARACELIS	Public Employee, Pension/Retiree & Union Grievance	\$54,379.55
171908	ALICEA RODRIGUEZ, HELIODORA	Public Employee & Pension/Retiree	\$0.00
61608	AMALBERT VILLEGAS, WANDA L.	Public Employee & Pension/Retiree	\$47,784.25
107088	ANDRADES RODRIGUEZ, RAQUEL	Public Employee & Pension/Retiree	\$0.00
82917	APONTE SANTIAGO, MIRIAM	Public Employee & Pension/Retiree	\$14,400.00
153014	APONTE SANTOS, ELBA L.	Public Employee & Pension/Retiree	\$53,000.00
136571	ARROYO NEGRONI, MIGDALIA	Public Employee & Pension/Retiree	\$0.00
132238	ARZOLA RODRIGUEZ, ROSA ELENA	Public Employee & Pension/Retiree	\$50,000.00
97171	BAEZ BAEZ, CARMEN	Public Employee & Pension/Retiree	\$0.00
43627	BAEZ MORA, NILDA	Public Employee	\$12,800.00
152951	BAEZ TORRES, MYRNA	Public Employee & Pension/Retiree	\$0.00
56764	BAÑOS CRUZ, ELSA N.	Public Employee & Pension/Retiree	\$0.00
162119	BARRETO ORTIZ , EMMARIS	Public Employee & Pension/Retiree	\$0.00

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Claim Number	Creditor Name	ACR Procedures	Claim Amount
65961	BAUZA TORRES, GLORIA	Public Employee & Pension/Retiree	\$68,809.02
87400	BELLIDO RUIZ , MIRIAM JULIA	Public Employee & Pension/Retiree	\$0.00
111981	BERRIOS DIAZ, ELIZABETH	Pension/Retiree	\$913.33
75626	BONILLA ADAMES, NILSA I	Public Employee	\$17,400.00
79323	BONILLA-ADAMES, NILSA	Public Employee	\$10,200.00
31090	BRITO RODRIGUEZ, ALDO	Public Employee	\$8,143.45
64882	CACERES RAMOS, MILDRED I.	Public Employee & Pension/Retiree	\$0.00
158791	CANDELARIO MILAN, OBDULIO	Public Employee & Pension/Retiree	\$0.00
170863	CARDENAS MAXAN, ORLANDO	Public Employee	\$16,200.00
158904	CARDONA RUIZ, GEORGIA J.	Public Employee	\$13,200.00
179246	CARDONA VELAZQUEZ, JACLHELINE	Public Employee & Pension/Retiree	\$38,955.67
128494	CARLO PABON, CLARA	Public Employee & Pension/Retiree	\$0.00
65724	CINTRON MELENDEZ, NILDA E.	Public Employee	\$4,800.00
69349	CINTRON MELENDEZ, NILDA E.	Public Employee	\$3,000.00
143753	CIRINO ORTIZ, SAMUEL	Public Employee & Pension/Retiree	\$0.00

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Claim Number	Creditor Name	ACR Procedures	Claim Amount
155122	COLL PEREZ, JULIA MARIA	Public Employee	\$6,000.00
139467	COLOMBANI BERMUDEZ, LIZVETTE	Public Employee & Pension/Retiree	\$9,000.00
173227	COLON AMARO, CONRADO	Public Employee & Pension/Retiree	\$27,390.00
100973	COLON MARTINEZ, ZULMA	Public Employee	\$0.00
50530	COLON MARTINEZ, ZULMA	Public Employee	\$32,400.00
47547	COLON RIVERA, MARITZA	Union Grievance	\$22,000.00
142426	COLON SANTIAGO , GLADYS I	Public Employee & Pension/Retiree	\$75,000.00
86673	COLON TORRES , CARMEN L.	Public Employee & Pension/Retiree	\$0.00
68030	COTTO JIMENEZ, GLORIA E.	Public Employee & Pension/Retiree	\$71,474.13
55880	CRUZ ALVELO, MILAGROS D	Public Employee & Pension/Retiree	\$45,861.70
160733-1	CRUZ ORTIZ, NORMA E.	Public Employee	\$45,000.00
88953	CRUZADO MARRERO, NILDA E.	Public Employee & Pension/Retiree	\$75,000.00
154976	CUBERO LORENZO, CARLOS A.	Public Employee	\$15,600.00
101487	CUEVAS ORTIZ, JOSE A.	Public Employee & Pension/Retiree	\$53,026.67
141932	DAVILA QUINONES, MAYRA M.	Public Employee & Pension/Retiree	\$0.00

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Claim Number	Creditor Name	ACR Procedures	Claim Amount
140857	DE JESUS APONTE, MERIAM	Public Employee	\$19,800.00
151660	DE JESUS APONTE, MERIAM	Public Employee	\$18,000.00
172593	DE JESUS FIGUEROA, LUZ N.	Public Employee	\$55,000.00
175911	DEGRO ORTIZ, SANDRA E.	Public Employee	\$1,200.00
97690	DEL ROSARIO OLIVERA RIVERA, MARIA	Public Employee & Pension/Retiree	\$0.00
85816	DEL VALLE RODRIGUEZ, NYDIA L	Public Employee & Pension/Retiree	\$0.00
93771	DIAZ MONTALVO , ANA	Public Employee & Pension/Retiree	\$3,000.00
171337	DIAZ MONTALVO, ANA	Public Employee & Pension/Retiree	\$70,049.18
142106	FERNANDEZ FEBUS, MIRIAM	Public Employee & Pension/Retiree	\$6,000.00
117101-1	FERNANDEZ TORRES, NANCY	Public Employee	\$0.00
159283	FIGUEROA FELICIANO, NATIVIDAD	Public Employee	\$0.00
83998	FIGUEROA RIVERA, JEANETTE	Public Employee	\$0.00
171913	FIGUEROA TORRES, CARLOS A.	Public Employee & Pension/Retiree	\$0.00
171922	FIGUEROA TORRES, VIVIEN V.	Public Employee & Pension/Retiree	\$0.00
95630	FLORES ZAYAS , MARILYN	Public Employee & Pension/Retiree	\$0.00

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Claim Number	Creditor Name	ACR Procedures	Claim Amount
63649	FLORES ZAYAS, MARILYN	Public Employee & Pension/Retiree	\$0.00
50202-1	FLORES ZAYES, ZOBEIDA	Public Employee	\$0.00
63822	FONT, IDALIA ELIAS	Public Employee & Pension/Retiree	\$35,350.29
148421	FUENTES SILVA, EDNA I.	Public Employee	\$19,000.00
45495	GOMEZ VEGA, JULIA	Public Employee	\$25,000.00
43363	JIMENEZ MONROIG, CARMEN M	Public Employee	\$12,172.50
157302	JIMENEZ SANTIAGO, LYDIA E.	Public Employee	\$3,600.00
123817	JIMENEZ SANTIAGO, LYDIA E.	Public Employee	\$5,400.00
157494	JIMENEZ SANTIAGO, LYDIA E.	Public Employee	\$12,600.00
152354	JOURNET MALAVE, INES L	Public Employee & Pension/Retiree	\$0.00
9208	LEBRON LABOY, LUIS	Public Employee	\$11,542.00
56258	LIBRAN EFRE, ISABEL	Public Employee	\$6,000.00
140704	LOPEZ BURGOS, EMMA	Public Employee & Pension/Retiree	\$0.00
116889	LOPEZ CACERES, IRIS M	Public Employee & Pension/Retiree	\$0.00
122123	LOPEZ CACERES, IRIS M.	Public Employee & Pension/Retiree	\$0.00

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Claim Number	Creditor Name	ACR Procedures	Claim Amount
127830	LOPEZ CACERES, IRIS M.	Public Employee & Pension/Retiree	\$0.00
59274	LOPEZ DE JESUS, IVAN	Public Employee & Pension/Retiree	\$0.00
116954	LOPEZ GONZALEZ, WILMARIE	Public Employee	\$7,749.00
78057	LÓPEZ MÁRQUEZ, NELLY R.	Public Employee & Pension/Retiree	\$0.00
84002	LOPEZ MAYRA, BONET	Public Employee & Pension/Retiree	\$16,500.00
120093	LUGO MORALES, NOEMI	Public Employee & Pension/Retiree	\$0.00
117175	LUGO MORALES, NOEMI	Public Employee	\$0.00
120076	LUGO MORALES, NOEMI	Public Employee	\$0.00
96285	MALDONADO CARRION, NORA J	Public Employee & Pension/Retiree	\$17,400.00
102360	MALDONADO RODRIGUEZ, NILDA	Public Employee	\$0.00
61344	MALDONADO TORRES, DELIRIS	Public Employee & Pension/Retiree	\$46,989.12
63817	MALDONADO VAZQUEZ, ESPERANZA	Public Employee, Pension/Retiree & Union Grievance	\$25,000.00
99265	MARTINEZ ARROYO, ELBA IRIS	Public Employee & Pension/Retiree	\$0.00
128066	MARTINEZ COLON, CARMEN J.	Public Employee & Pension/Retiree	\$0.00
167473	MEDINA SOTO, DENIS E.	Public Employee	\$15,000.00

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Claim Number	Creditor Name	ACR Procedures	Claim Amount
97526	MERCADO RUIZ, JOSE H	Public Employee & Pension/Retiree	\$93,426.57
18113-1	MIESES ROSARIO, ADRIANA	Public Employee	\$80,000.00
145020	MONTALVO RIVERA, ZAIDA	Public Employee & Pension/Retiree	\$177,109.42
81087	MORALES DIAZ, MAGDALENA	Public Employee & Pension/Retiree	\$21,922.96
40831	MORALES FONSECA, ANA L.	Public Employee & Pension/Retiree	\$13,500.00
97853-1	MORENO CORDERO , LOURDES	Public Employee & Pension/Retiree	\$0.00
99524-1	MORENO CORDERO, LOURDES	Public Employee	\$17,000.00
144286	MUNIZ SOTO, JUAN J.	Public Employee	\$12,000.00
146349	MUNOZ GOMEZ, MARIA A	Public Employee	\$24,000.00
130421	NEGRON GONZALEZ, IVY M.	Public Employee	\$0.00
92867	NIEVES ALBINO, JOSE A.	Public Employee & Pension/Retiree	\$50,561.87
137491	NUNEZ MERCADO, NORMA I.	Public Employee & Pension/Retiree	\$0.00
67644	NUÑEZ SANTOS, NILSA	Public Employee & Pension/Retiree	\$60,816.00
134710	OCASIO RIOS, LILLIAM	Public Employee & Pension/Retiree	\$27,116.46
108681	OLIVERA RIVERA, MARIA DEL ROSARIO	Public Employee	\$0.00

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Claim Number	Creditor Name	ACR Procedures	Claim Amount
8625	OPEN INT'L SYSTEMS CORP	Tax Refund	\$604.00
61899	ORTEGA DAVILA, DEBORAH	Public Employee & Pension/Retiree	\$7,200.00
54154	ORTIZ COSME, ROSA I.	Public Employee & Pension/Retiree	\$13,500.00
129365	ORTIZ NEGRON, EMMA M.	Public Employee & Pension/Retiree	\$19,200.00
131364	ORTIZ NEGRON, EMMA M.	Public Employee & Pension/Retiree	\$0.00
148901	ORTIZ NEGRON, EMMA M.	Public Employee & Pension/Retiree	\$19,200.00
22068	ORTIZ SANTIAGO, INES M	Public Employee	\$0.00
178907	OSORIO CORREA, ADA O.	Public Employee	\$0.00
178908	OSORIO CORREA, ADA O.	Public Employee	\$0.00
178909	OSORIO CORREA, ADA O.	Public Employee	\$0.00
176372	OTERO CRUZ, JUSTINA	Public Employee & Pension/Retiree	\$75,000.00
139498	PACHECO TRINIDAD, SARAH H	Public Employee & Pension/Retiree	\$0.00
122651	PAGAN PEREZ, PETRA	Public Employee & Pension/Retiree	\$11,200.00
143852	PEREZ AGUILAR, MARITZA	Public Employee & Pension/Retiree	\$20,400.00
166057	PEREZ MONTES, NATIVIDAD	Public Employee & Pension/Retiree	\$0.00



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Claim Number	Creditor Name	ACR Procedures	Claim Amount
109293	PEREZ PENA, MILAGROS S.	Public Employee & Pension/Retiree	\$90,000.00
150858	PEREZ PENA, MILAGROS S.	Public Employee & Pension/Retiree	\$40,000.00
34189	R&D MASTER ENTERPRISES, INC.	Tax Refund	\$6,162.99
93504	RACHUMI CORTES, GERARDO A.	Public Employee	\$5,964.00
106696	RAMIREZ VEGA, ESTHER	Public Employee	\$0.00
131663	RAMOS ECHEVARRIA, MARIA M.	Public Employee & Pension/Retiree	\$0.00
86778	RAMOS HERNANDEZ, CARMEN M.	Public Employee	\$30,000.00
167645	RAMOS MONTALVO, ANTONIO	Public Employee	\$10,800.00
110190	RAMOS TORRES, ADA M	Public Employee & Pension/Retiree	\$0.00
96619	RAMOS TORRES, ADA M	Public Employee	\$0.00
94363	RAMOS TORRES, ADA M.	Public Employee & Pension/Retiree	\$0.00
122686	REYES CRUZ, MARGARITA	Public Employee & Pension/Retiree	\$75,000.00
61334	REYES DE JESUS, HECTOR M.	Public Employee	\$0.00
34944	RIOS MALDONADO, LESLIE FRANK	Public Employee, Pension/Retiree & Union Grievance	\$0.00
154346	RIVERA CRUZ, ILIA M.	Public Employee & Pension/Retiree	\$15,600.00

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Claim Number	Creditor Name	ACR Procedures	Claim Amount
178463	RIVERA DE JESUS, NEREIDA	Public Employee	\$91,200.00
128563	RIVERA DE JESUS, NEREIDA	Public Employee & Pension/Retiree	\$0.00
166423	RIVERA FLORES, CARLOTA	Public Employee	\$0.00
166619	RIVERA FLORES, CARLOTA	Public Employee	\$0.00
166653	RIVERA FLORES, CARLOTA	Public Employee	\$0.00
112531	RIVERA ORSINI, YOLANDA	Public Employee & Pension/Retiree	\$18,700.00
163666	RIVERA RODRIGUEZ, MARITZA	Public Employee & Pension/Retiree	\$0.00
104018	RIVERA ROLA, MAYRA I.	Public Employee & Pension/Retiree	\$19,200.00
51892	RIVERA ROSARIO , JAVIER	Public Employee	\$15,000.00
90750	RIVERA ROSARIO, JAVIER	Public Employee	\$0.00
77745	RIVERA SANTIAGO, NORMA E.	Public Employee	\$13,500.00
97544	RIVERA VALENTIN, CARMEN	Public Employee	\$7,000.00
169334	ROCHE, PAULA	Public Employee	\$0.00
63273	RODRIGUEZ BRUNET, ILEANA E.	Public Employee & Pension/Retiree	\$0.00
44528	RODRIGUEZ CANDELARIA, NORMA	Public Employee	\$20,000.00

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Claim Number	Creditor Name	ACR Procedures	Claim Amount
51806	RODRIGUEZ CANDELARIA, NORMA	Public Employee	\$25,000.00
51596	RODRIGUEZ CANDELARIA, NORMA	Public Employee & Pension/Retiree	\$15,000.00
78606	RODRIGUEZ CANDELARIA, NORMA	Public Employee & Pension/Retiree	\$0.00
177682	RODRIGUEZ HERRERA, EVELYN	Public Employee & Pension/Retiree	\$0.00
174728	RODRIGUEZ MATEO, YELITZA A.	Public Employee & Pension/Retiree	\$0.00
80302	RODRIGUEZ RODRIGUEZ, LOYDA	Public Employee & Pension/Retiree	\$60,000.00
3426	RODRIGUEZ SANTANA, SAMUEL	Tax Refund	\$1,700.00
89833	ROLON COSME, FRANCISCA	Public Employee & Pension/Retiree	\$0.00
107206	ROLON MONTIJO, WANDA	Public Employee & Pension/Retiree	\$77,130.37
173184	ROMAN MORALES, JOSE D	Public Employee & Pension/Retiree	\$16,475.00
178658	ROSA SANTIAGO, ANA M.	Public Employee	\$9,000.00
146511	ROSADO GUZMAN, MARIA DE LOS ANGELES	Public Employee & Pension/Retiree	\$14,000.00
60954	ROSADO MALDONADO, AMARYLIS	Public Employee	\$10,000.00
74848	ROSADO TORRES, EDWIN	Public Employee & Pension/Retiree	\$53,872.56
58399	RUIZ GERENA, SUCESSION ANTONIA	Public Employee & Pension/Retiree	\$0.00

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106241	RUIZ MUNIZ, DORIS N.	Public Employee & Pension/Retiree	\$0.00
67823	RUIZ SOLA, ISAAC	Public Employee	\$0.00
58340	SANCHEZ CARABALLO, MABEL	Union Grievance	\$22,000.00
77944	SANCHEZ ROSADO, FLOR M.	Public Employee & Pension/Retiree	\$28,313.96
91647	SANCHEZ VEGA, NILDA L	Public Employee & Pension/Retiree	\$0.00
96505	SANCHEZ VEGA, NILDA L	Public Employee & Pension/Retiree	\$0.00
104690	SANCHEZ VEGA, NILDA L.	Public Employee	\$0.00
106118	SANCHEZ VEGA, NILDA L.	Public Employee	\$0.00
122371	SANCHEZ VEGA, NILDA L.	Public Employee	\$0.00
102996	SANCHEZ VEGA, NILDA L.	Public Employee & Pension/Retiree	\$0.00
80137	SANTALIZ JUSTINIANO, GLORISEL	Public Employee	\$6,000.00
119134	SANTIAGO ALMENA , MYRNA I	Public Employee & Pension/Retiree	\$0.00
91814	SANTIAGO GONZALEZ, INA R	Public Employee & Pension/Retiree	\$5,516.26
66863	SANTOS PEDRAZA, SANDRA J.	Public Employee & Pension/Retiree	\$70,703.29
71006	SEPÚLVEDA VÁZQUEZ, MICHELLE	Public Employee	\$13,680.00

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Claim Number	Creditor Name	ACR Procedures	Claim Amount
154480	SOTO BARRETO, NARA	Public Employee & Pension/Retiree	\$9,000.00
139436	SOTO CRUZ, MIGUEL L.	Public Employee	\$20,000.00
66560	SOTO MALDONADO, ISAAC	Public Employee	\$26,000.00
67824	SOTO RODRIGUEZ, IRIS E	Public Employee	\$5,000.00
126666	SOTOMAYOR NARVAEZ, CARMEN L.	Public Employee & Pension/Retiree	\$0.00
91424	TOLEDO MENDEZ, GEORGE	Public Employee & Pension/Retiree	\$51,255.00
83078	TORRES BAEZ, JESELYN	Public Employee	\$6,000.00
144882	TORRES LOPEZ, DAVID	Public Employee & Pension/Retiree	\$21,600.00
155629	TORRES RODRIGUEZ, CECILIA	Public Employee	\$9,000.00
152504	TORRES RODRIGUEZ, MARIA M	Public Employee	\$0.00
151151	TORRES RODRIGUEZ, MARIA M.	Public Employee	\$0.00
134058	TORRES VELAZQUEZ, ALBERT	Public Employee	\$23,700.00
179153	UGARTE VEGA, CARMEN M.	Public Employee & Pension/Retiree	\$20,704.49
133137	VARGAS NEGRON, NILKA R.	Public Employee & Pension/Retiree	\$0.00
121135	VELAZQUEZ ALAMO, CARMEN L	Public Employee	\$0.00

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<b>Claim Number</b>	<b>Creditor Name</b>	<b>ACR Procedures</b>	<b>Claim Amount</b>
143362	VELAZQUEZ ALAMO, CARMEN L.	Public Employee	\$0.00
171100	VELAZQUEZ ZAYAS, NILSA I.	Public Employee & Pension/Retiree	\$7,200.00
20568	ZAYAS CINTRON, IVELISSE	Public Employee	\$9,600.00
22303	ZAYAS CINTRON, IVELISSE	Public Employee	\$9,600.00